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*under date  
of Nov 8, 1955*

December 9, 1955

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CONCORD, N.H.

Mr. Lawton B. Chandler, Secretary  
Tax Commission  
State House  
Concord, New Hampshire

Dear Mr. Chandler:

Your inquiry of November 17 addressed to Deputy Attorney General Warren E. Waters has been referred to me as it bears on a matter relating to my November 8, 1955 opinion to you.

I am enclosing an extra copy of my opinion of that date which you may wish to send to Mr. Orr.

In the case of a new truck with a dump body or any special body not made by the manufacturer, the body is part of the vehicle and the tax is payable thereon as well as on the chassis and it should be the responsibility of the Town Clerk to ascertain the manufacturer's cost thereof.

I might add to supplement my November 8, 1955 opinion that only such equipment as is essential to the use of the completed vehicle should be included within the maker's list price of the vehicle. If uniform price information as to optional equipment of all makes of cars is obtained on automatic transmission or power pack carburetor or improved spring assemblies, I believe it would then be proper to assess tax on the additional cost of such items.

I do not regard radio, antennae, white wall tires, power steering attachments, power brake attachments or interior upholstery options as essential to the use and operation of the completed vehicle and would disregard those items in any event in computing maker's list price.

Very truly yours,

George F. Nelson  
Assistant Attorney General

CFN:L